

Required Supplementary Information

REQUIRED SUPPLEMENTARY INFORMATION
FOR YEAR ENDING SEPTEMBER 30, 2004

Intragovernmental Assets

Intragovernmental assets at September 30, 2004, consisted of the following:

<u>(Dollars in Millions)</u>	<u>Fund Balance with Treasury</u>	<u>Accounts Receivable</u>	<u>Other Assets</u>
Trading Partner			
Department of Justice	\$ -	\$ 1	\$ -
Department of the Treasury	66,371	-	-
National Science Foundation	-	-	17
Department of Veterans Affairs	-	-	-
Department of Health and Human Services	-	2	-
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Grand Total	<u>\$ 66,371</u>	<u>\$ 3</u>	<u>\$ 17</u>

Intragovernmental Liabilities

Intragovernmental liabilities at September 30, 2004, consisted of the following:

(Dollars in Millions)	Accounts Payable	Treasury Debt	Guaranty Agency Federal and Restricted Funds Due to Treasury	Payable to Treasury	Other Liabilities
Trading Partner					
Department of Commerce	\$ 3	\$ -	\$ -	\$ -	\$ (1)
Department of Labor	-	-	-	-	2
Department of the Treasury	1	96,649	1,040	4,993	(1)
General Printing Office	1	-	-	-	(12)
General Services Administration	2	-	-	-	(7)
United States Post Office	1	-	-	-	-
Independent Agencies	2	-	-	-	-
Department of Health and Human Services	3	-	-	-	18
Office of Personnel Management	1	-	-	-	-
Department of Transportation	-	-	-	-	(1)
Department of Agriculture	-	-	-	-	1
Department of Homeland Security	-	-	-	-	1
Other	-	-	-	-	4
Grand Total	\$ 14	\$96,649	\$ 1,040	\$ 4,993	\$ 4

Intragovernmental Earned Revenues and Related Costs

The Department's intragovernmental earned revenues are not reported by 'trading partner' because they are below the Office of Management and Budget threshold of \$500 million.

United States Department of Education
Combining Statement of Budgetary Resources
For the Year Ended September 30, 2004
(Dollars in Millions)

	Combined		Federal Student Aid		Office of Elementary & Secondary Education		Office of Special Education & Rehabilitative Services	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts
Budgetary Resources:								
Budget Authority :								
Appropriations Received	\$ 72,090	\$ 1	\$ 27,729	\$ 22,383	\$ 21,451		\$ 14,751	
Borrowing Authority		22,483						
Net Transfers					1			
Other								
Unobligated Balance:								
Beginning of Period	5,329	9,766	2,320	9,765	2,696		144	
Spending Authority From Offsetting Collections:								
Earned								
Collected	5,250	37,716	5,085	37,679	101		5	
Receivable From Federal Sources		4		4			(1)	
Change in Unfilled Customer Orders								
Advance received	(34)				(38)			
Without advance from Federal Sources	(5)		(1)		(63)		(2)	
Subtotal	\$ 5,211	\$ 37,720	\$ 5,084	\$ 37,683			\$ 2	
Recoveries of Prior Year Obligations	1,587	3,047	1,151	3,047	321		33	
Permanently Not Available	(6,575)	(18,893)	(6,135)	(18,825)	(194)		(97)	
Total Budgetary Resources	\$ 77,642	\$ 54,124	\$ 30,149	\$ 54,053	\$ 24,275		\$ 14,833	
Status of Budgetary Resources:								
Obligations Incurred:								
Direct	\$ 75,306	\$ 38,996	\$ 28,582	\$ 38,925	\$ 24,008		\$ 14,730	
Reimbursable	91						2	
Subtotal	\$ 75,397	\$ 38,996	\$ 28,582	\$ 38,925	\$ 24,008		\$ 14,732	
Unobligated Balance:								
Apportioned	655	948	62	948	240		90	
Unobligated Balance Not Available	1,590	14,180	1,505	14,180	27		11	
Total Status of Budgetary Resources	\$ 77,642	\$ 54,124	\$ 30,149	\$ 54,053	\$ 24,275		\$ 14,833	
Relationship of Obligations to Outlays:								
Obligated Balance, Net, Beginning of Period	\$ 42,419	\$ 8,399	\$ 10,332	\$ 8,390	\$ 17,763		\$ 8,220	
Obligated Balance, Net, End of Period:								
Accounts Receivable	(3)	(2)		(2)				
Unfilled customer orders from Federal Sources	(71)				(4)			
Undelivered Orders	46,468	7,666	8,949	7,656	19,898		9,918	
Accounts Payable	1,753	124	851	124	262		183	
Outlays:								
Disbursements	68,087	36,557	27,963	36,488	21,356		12,822	
Collections	(5,217)	(37,716)	(5,086)	(37,679)	(63)		(6)	
Subtotal	\$ 62,870	\$ (1,159)	\$ 22,877	\$ (1,191)	\$ 21,293		\$ 12,816	
Less: Offsetting Receipts	51		51					
Net Outlays	\$ 62,819	\$ (1,159)	\$ 22,826	\$ (1,191)	\$ 21,293	\$ (0)	\$ 12,816	\$ (0)

United States Department of Education
Combining Statement of Budgetary Resources
For the Year Ended September 30, 2004
(Dollars in Millions)

	Office of Vocational & Adult Education		Office of Postsecondary Education		Institute of Education Sciences		Office of English Language Acquisition	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts
Budgetary Resources:								
Budget Authority :								
Appropriations Received	\$ 2,122		\$ 2,339	\$ 1	\$ 479		\$ 685	
Borrowing Authority				100				
Net Transfers								
Other								
Unobligated Balance:								
Beginning of Period	81		45	1	7		17	
Spending Authority From Offsetting Collections:								
Earned								
Collected	2		35	37	4			
Receivable From Federal Sources					(1)			
Change in Unfilled Customer Orders								
Advance received					4			
Without advance from Federal Sources					(3)			
Subtotal	\$ 2		\$ 35	\$ 37	\$ 4			
Recoveries of Prior Year Obligations	22		20		13		14	
Permanently Not Available	(19)		(65)	(68)	(15)		(18)	
Total Budgetary Resources	\$ 2,208		\$ 2,374	\$ 71	\$ 488		\$ 698	
Status of Budgetary Resources:								
Obligations Incurred:								
Direct	\$ 1,986		\$ 2,334	\$ 71	\$ 476		\$ 685	
Reimbursable	2				4			
Subtotal	\$ 1,988		\$ 2,334	\$ 71	\$ 480		\$ 685	
Unobligated Balance:								
Apportioned	216		22		2		7	
Unobligated Balance Not Available	4		18		6		6	
Total Status of Budgetary Resources	\$ 2,208		\$ 2,374	\$ 71	\$ 488		\$ 698	
Relationship of Obligations to Outlays:								
Obligated Balance, Net, Beginning of Period	\$ 1,618		\$ 2,837	\$ 9	\$ 575		\$ 938	
Obligated Balance, Net, End of Period:								
Accounts Receivable						(1)		
Unfilled customer orders from Federal Sources								
Undelivered Orders	1,581		2,609	10	558		933	
Accounts Payable	55		256		45		31	
Outlays:								
Disbursements	1,947		2,286	69	443		645	
Collections	(2)		(35)	(37)	(7)			
Subtotal	\$ 1,945		\$ 2,251	\$ 32	\$ 436		\$ 645	
Less: Offsetting Receipts								
Net Outlays	\$ 1,945	\$ (0)	\$ 2,251	\$ 32	\$ 436	\$ (0)	\$ 645	\$ (0)

Required Supplementary Information
For Year Ending September 30, 2004

United States Department of Education
Combining Statement of Budgetary Resources
For the Year Ended September 30, 2004
(Dollars in Millions)

	Office of Safe & Drug-Free Schools		Office of Innovation & Improvement		Department Management	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts
Budgetary Resources:						
Budget Authority :						
Appropriations Received	\$ 863		\$ 1,110		\$ 561	
Borrowing Authority						
Net Transfers			(1)			
Other						
Unobligated Balance:						
Beginning of Period					19	
Spending Authority From Offsetting Collections:						
Earned						
Collected			14		4	
Receivable From Federal Sources	2					
Change in Unfilled Customer Orders						
Advance received						
Without advance from Federal Sources	66				(2)	
Subtotal	\$ 68		\$ 14		\$ 2	
Recoveries of Prior Year Obligations					13	
Permanently Not Available	(8)		(7)		(17)	
Total Budgetary Resources	\$ 923		\$ 1,116		\$ 578	
Status of Budgetary Resources:						
Obligations Incurred:						
Direct	\$ 847		\$ 1,101		\$ 557	
Reimbursable	68		14		1	
Subtotal	\$ 915		\$ 1,115		\$ 558	
Unobligated Balance:						
Apportioned	8		1		7	
Unobligated Balance Not Available					13	
Total Status of Budgetary Resources	\$ 923		\$ 1,116		\$ 578	
Relationship of Obligations to Outlays:						
Obligated Balance, Net, Beginning of Period					\$ 136	
Obligated Balance, Net, End of Period:						
Accounts Receivable	(\$2)				(1)	
Unfilled customer orders from Federal Sources	(66)					
Undelivered Orders	891		\$1,004		127	
Accounts Payable	4		37		29	
Outlays:						
Disbursements	21		74		530	
Collections			(14)		(4)	
Subtotal	\$ 21		\$ 60		\$ 526	
Less: Offsetting Receipts						
Net Outlays	\$ 21	\$ (0)	\$ 60	\$ (0)	\$ 526	\$ (0)